

Barbara Anne Sousa
Assistant General Counsel



185 Franklin Street, 13th Floor
Boston, MA 02110-1585

Phone 617 743-7331
Fax 617 737-0648
barbara.a.sousa@verizon.com

May 5, 2006

Mary L. Cottrell, Secretary
Department of Telecommunications & Energy
Commonwealth of Massachusetts
One South Station, Second Floor
Boston, MA 02110

Re: D.T.E. 03-87 – Double Poles Report

Dear Ms. Cottrell:

Verizon Massachusetts ("Verizon MA") has enclosed for filing a CD-Rolm disk containing the Double Pole Report for the period between November 1, 2005 and April 30, 2006, as well as the Pole Maintenance and Utility Contact List for Massachusetts, in accordance with the Department's September 1, 2005, letter ruling in the above proceeding. This filing is made on behalf of the following parties: Boston Edison Company, Cambridge Electric Light Company, Commonwealth Electric Company, Fitchburg Gas and Electric Light Company, Massachusetts Electric Company, Nantucket Electric Company, Verizon Massachusetts, and Western Massachusetts Electric Company. In addition, each company will file with the Department, under separate cover, its own narrative regarding the enclosed Report.

It should be noted that this recent Double Pole Report reflects a slight decrease (-42) in the initial total of backlog double poles as of January 31, 2004, as contained in our prior Double Pole Report filed December 1, 2005 ("December 2005 Report"). The basis for this change is the ongoing inventory of the Pole Line Management ("PLM") database by individual companies.

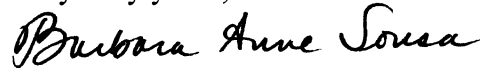
As a result of the current inventory process, some backlog double poles in place before January 31, 2004, were identified (28) that were not previously accounted for in the December 2005 Report. Conversely, there are some backlog poles (-70) that were removed prior to January 31, 2004, but were not previously captured by the PLM database and, therefore, were inadvertently included in the December 2005 Report. This has produced a net decrease of 42 backlog double poles from the initial total as of January 31, 2004, that was reported in our December 2005 Report.

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Such minor fluctuations in the initial total of backlog double poles can be expected in future reports due to the ongoing inventory process.

Thank you for your assistance in this matter.

Very truly yours,

A handwritten signature in cursive script that reads "Barbara Anne Sousa".

Barbara Anne Sousa

Enclosure

cc: William Stevens, Esq., Hearing Officer
Jeanne Voveris, Esq.
Michael Isenberg, Esq., Director-Telecommunications Division
Andrew Kaplan, Esq., General Counsel
Attached Service List